

**Tax Type:** SALES TAX  
**Issue:** Statute of Limitations Application

STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
OFFICE OF ADMINISTRATIVE HEARINGS  
CHICAGO, ILLINOIS

THE DEPARTMENT OF REVENUE )  
OF THE STATE OF ILLINOIS

V.

**TAXPAYER,**

)  
) No.  
) IBT  
)  
) Claim For Credit  
)  
) Alfred Walter  
) Administrative Law Judge

### RECOMMENDATION FOR DISPOSITION

This matter came on for hearing pursuant to the taxpayer's timely protest of the Department of Revenue's Tentative Determination of Claims, denying six claims for credit filed by the taxpayer for the reason that they were barred by the Statute of Limitations. Counsel of record for the taxpayer advised the administrative judge that the taxpayer would not appear or contest the Department's tentative determination of each of the six claims filed by the taxpayer, and on the date set for hearing counsel tendered to the administrative judge a "Stipulation of Facts" on behalf of the taxpayer, wherein the taxpayer agreed that the claims for credit were all filed more than three years after the taxable events, leaving the Department's tentative denial un rebutted.

The "Stipulation of Facts" filed by the taxpayer, and made a part of the file in this cause, is incorporated herein and made a part hereof as fully for all intents and purposes as though the same were herein again repeated verbatim.

On examination of the record established, this taxpayer has failed to demonstrate by the presentation of testimony or through exhibits or argument, probative evidence sufficient to overcome the

Department's Tentative Denial of Claims. Accordingly, by such failure the determination by the Department that the claims filed by TAXPAYER are barred by statute must stand as a matter of law.

I recommend that Department's Tentative Denial of Claims be affirmed and finalized as issued.

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Administrative Law Judge